

Coronavirus Relief Fund Reporting Overview

Initial Report: *Due September 4, 2020*

The CARES Act provides that payments from the Coronavirus Relief Fund (CRF) may only be used to cover costs that—

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

The U.S. Department of the Treasury, Office of the Inspector General (OIG) has identified 18 distinct categories for reporting CRF expenditures. The following list provides examples of appropriate expenditures for each of the 18 categories, which have been gathered from guidance provided by the OIG.

For purposes of consistent federal reporting, the state recommends that sub-recipients use the following definitions of Obligations and Expenditures:

Obligation: Commitment of funds outlined in an agreement such as a contract, grant, purchase order, or requisition related to a good or service. This would not include salaries and wages of staff employed by your organization.

Expenditure: Approval for payment of a good or service that has been received such as an approved invoice or claim schedule. This is referred to as an accrued liability. As employees perform assigned duties, their salaries and wages would result in a liability.

Example: A county enters a contract with a hotel or motel to provide rooms to individuals that need to self-quarantine. The contract has a limit of \$250,000 and would be treated as an obligation. When invoices are received for actual usage (services provided), they are recorded as expenditures (even if the invoice has not yet been paid). The expenditure reduces the amount of the obligation. If you received invoices totaling \$100,000 through June 30, 2020, the expenditures would be recorded as \$100,000. This would reduce the obligation to \$150,000. In July and August, additional invoices totaling \$100,000 were received. Forecasted expenditures reflect anticipated expenditure of the remaining \$50,000. See sample below for how this is reflected in the September reporting.

Expenses by Category	Cycle 1 - March 1, 2020 - June 30, 2020			Additional Information Required by CS 11.90		
	Expenditures ^{1/} (accrual basis - liability)	Obligations ^{2/} (Commitment)	Total, Expended and Obligated	Expenditures (accrual basis - liability) 7/1/20 - 8/30/20	Forecasted Expenditures 9/1/20 - 12/30/20	Total, Estimated Expenditures
h Housing Support	100,000	150,000	250,000	100,000	50,000	250,000

- a. Administrative Expenses
 - Costs for providing CRF payments to other entities or individuals
 - Costs for implementing new programs (such as a new grant program) designed to respond to or mitigate COVID-19
 - Administrative expenses of an audit conducted under the Single Audit Act.
- b. Budgeted Personnel and Services Diverted to a Substantially Different Use
 - Costs of diverting educational support staff or faculty to develop online learning capabilities (if information technology support is not part of their ordinary responsibilities)
 - Costs of diverting any staff from their normal, routine duties to duties that are substantially dedicated to mitigating or responding to the COVID-19 (The exception is staff diverted to support testing or contact tracing. These costs should be included in the category below.)
 - Costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures
- c. COVID-19 Testing and Contact Tracing
 - Costs of providing COVID-19 testing, including serological testing
 - Payroll costs or contract costs for staff conducting contract tracing
- d. Economic Support (Other than Small Business, Housing, and Food Assistance)
 - Costs for a government payroll support program
 - Grants to individuals facing economic hardship to allow them to pay for and continue to receive essential services such as utility bills
- e. Expenses Associated with the Issuance of Tax Anticipation Notes (TANs)
 - Payment of the interest expense payable on TANs by the borrower
 - Unbudgeted administrative and transactional costs, such as necessary payments to advisors and underwriters, associated with the issuance of the TANs
- f. Facilitating Distance Learning
 - Technological improvements such as increasing broadband capacity
 - Software purchases that enable distance learning
 - Hardware purchases for students and/or teachers such as laptops and tablets
- g. Food Programs
 - Costs for establishing and operating a food bank
 - Costs for food delivery to residents, including senior citizens and other vulnerable populations
 - Costs for expanding farming and meat processing capacity, including by paying overtime to USDA meat inspectors, if expanding the capacity is necessary to respond to COVID-19, i.e., increased capacity is necessary to allow farmers and processors to donate meat to food banks,

- h. Housing Support
 - Rental assistance
 - Mortgage assistance
 - Emergency shelters and housing that facilitate compliance with public health orders, including quarantine and isolation
- i. Improve Telework Capabilities of Public Employees
 - Technological improvements such as increasing broadband capacity and setting up virtual private networks
 - Software purchases that enable employees to telework
 - Hardware purchases such as laptops and tablets
 - Costs for developing online or automated processes for work that previously required in-person visits for employees and customers/citizens
- j. Medical Expenses
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment
- k. Nursing Home Assistance
 - Expenses incurred to specifically assist a nursing home with responding to and mitigating the COVID-19 public health emergency
- l. Payroll for Public Health and Safety Employees
 - Payroll expenses for public safety, public health, human services, and similar employees (including salaries, benefits, and overtime pay) whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Payroll costs for public health and public safety employees may be presumed to be payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.
 - Can include sworn officers, firefighters, and ambulance staff/EMTs
 - Costs of redeploying police to support management and enforcement of stay-at-home orders
- m. Personal Protective Equipment (PPE)
 - Costs for acquisition and distribution of PPE
 - Costs to create a reserve of PPE
- n. Public Health Expenses
 - Costs for communication and enforcement of public health orders related to COVID-19
 - Costs for acquisition and distribution of medical and protective supplies, including sanitizing products, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults

and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency

- Costs for disinfection of public areas and other facilities, in response to the COVID-19 public health emergency
- Costs for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety
- Costs for public safety measures undertaken in response to COVID-19
- Costs of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions
- Costs of sanitation and improvement of social distancing measures at state prisons and county jails
- Costs for care provided to the homeless population to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions
- Costs to address increase in solid waste, such as relates to the disposal of used PPE

o. Small Business Assistance

- Costs for a small business grant program, including the actual grant costs and the administrative costs of the program
- Costs for any assistance provided to reimburse the costs of business interruption caused by required closures
- Costs to assist small business with complying with public health orders such as providing tents for outdoor dining
- Costs for small business loans

p. Unemployment Benefits

- Unemployment benefits costs that will not be reimbursed by the federal government pursuant to the CARES Act or otherwise

q. Workers' Compensation

- Increased workers compensation costs to the government due to first responders and critical health care workers that contract COVID-19

r. Items Not Listed Above

- Users may define additional groupings
- This field may also be used to aggregate "obligations" as an alternative to detailing obligations in the categories above. All expenditures must be allocated to specific expenditure categories or in a user-defined field with a description of the cost incurred.